



Annual Report & Accounts 2024





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Left and Front Cover: The National Garden Scheme show garden at RHS Chelsea won an RHS Gold Medal and attracted huge media and visitor attention

Photos © Julie Skelton

Chairman's statement



Having achieved garden income of more than £4 million in 2023, the National Garden Scheme passed a further significant milestone in 2024 by recording total income of more than £5 million for the first time in the charity's near-one hundred year history.

The charity's successes were brought about largely by the hard work and commitment of our garden owners and volunteers and, on behalf of all the Trustees, I would like to extend our sincere thanks to them all. I would also like to thank our staff for their significant contribution.

As detailed in Section 7 of the Trustees' Annual Report, the increased level of income underpinned record donations to our beneficiaries which were distributed before the end of 2024.

The level of the donations emphasises our charity's ongoing, long-term commitment to our six major nursing and health beneficiaries, including our founder, the Queen's Nursing Institute. Throughout the Covid-19 pandemic and ever since, the contribution of these charities to the national health and social care system has been increasingly significant, so we are proud to continue our charity's support.

We continued to extend our Gardens and Health programme in 2024 with increased overall donations. In addition to our annual donations to Horatio's Garden, Maggie's and the Army Benevolent Fund, the Trustees agreed donations to the John King Brain Tumour Trust and Preston Cancer Care for specific garden projects and to The Country Trust for its work with schoolchildren. Since its inception in 2016 with the publication of the King's Fund report *Gardens and Health*, commissioned by the National Garden Scheme, we have donated nearly £3 million to different charities under this programme.

We continue with our annual donations to charities which support or train gardeners and we are very pleased to make the significant contribution to the gardening and horticultural industry which this involves. As well as our ongoing support for Perennial, one of the National Garden Scheme's most long-standing beneficiaries, we make major donations to English Heritage's Historic and Botanic Garden Training Programme and to the Professional Gardener's Trust, as well as funding individual apprentices at the Garden Museum and the National Botanic Garden, Wales.

The fourth area of the National Garden Scheme's charitable donations is our Community Garden Grants programme which grows impressively. After an unprecedented number of applications from all over England, Wales and Northern Ireland, the Trustees agreed to donate a total of £232,000 to fund 90 different projects. This brings the total number of community gardens supported to nearly 400 with more than £900,000 in grants facilitating their unique combination of diversity and inclusion to communities all over England, Wales and Northern Ireland. In many cases the projects introduce people to both gardening and to the National Garden Scheme for the first time and provide a welcome facility and refuge for many who otherwise have no access to a garden or wider green space.

With this in mind, I would like to extend special thanks to the Julia Rausing Trust which announced in 2024 that it will donate £1.5 million to the National Garden Scheme to support the Community Garden Grants programme. This extraordinarily generous donation will underpin the programme for at least the next five years with a very positive impact on our wider charitable donations.

In 2024 we had one memorable highlight, a large show garden at Chelsea Flower Show in May.

It was only the second time our charity has had a show garden. Designed by Tom Stuart-Smith (who has opened his own garden for 30 years) and fully funded by Project Giving Back, it was a triumph. Not only did the garden win a gold medal, it received unstinting praise from the media, visitors to the show and the wider audience who enjoyed it via BBC television. Throughout the week a large rota of our volunteers and staff manned the garden to engage with visitors, to share the details of the garden and to tell them about the wider charitable activities of the National Garden Scheme.

Finally, along with all members of the Board and the wider National Garden Scheme, we are mourning the loss of our former Trustee and County Organiser, Susan Copeland who died on 12th February 2025. There is an appreciation of Susan in section 17 of the Trustees' Annual Report.

Rupert Tyler
Chairman

Trustees' Annual Report 2024

The Trustees submit their Annual Report and Financial Statements for the year ended 31st December 2024.

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The financial statements have been prepared in accordance with the accounting policies set out in Note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

1. Objectives

The primary objective of the charity is to raise money for nursing and health charities by organising the opening of gardens of quality to the public. The charity also champions the benefits of gardens for people's health and wellbeing. The achievement of these objectives is based on long-term strategic planning against which the charity's annual performance and achievements are measured.

2. History

The charity was founded in 1927 by the Queen's Nursing Institute, to raise funds to support district nursing which the QNI organised and managed prior to the introduction of the National Health Service. The Trustees of the QNI invited owners of outstanding gardens to open to public visitors for one day and donate the funds raised to the Institute. In 1927 some 600 gardens opened, they all charged one shilling and they raised £8,000. As well as the fundraising success, this scheme broke new social ground in offering public access to private gardens for all in return for a modest contribution to charity. This principle of inclusiveness and accessibility has been a key characteristic of the National Garden Scheme ever since.

The core activity of opening private gardens to visitors has remained largely unchanged since 1927 although the quantity and variety of gardens has grown considerably – especially in recent years. As well as traditional large country gardens, there are now large numbers of smaller gardens opening in towns and cities or together in groups in villages. The wider variety also includes allotments and community gardens, prison, school and hospice gardens. In a remarkable testament to the loyalty of garden owners, 70 of the 600 gardens that originally opened in 1927 are still opening today.

The charity was part of the Queen's Nursing Institute from its foundation until 1980 when the

QNI established the National Gardens Scheme Charitable Trust. In 2005 the charity incorporated as a company limited by guarantee; and in 2017 the charity's name became the National Garden Scheme.

Ever since its establishment, the National Garden Scheme has focused its annual donations on supporting nursing and health charities. In recent years, it has extended the donations policy to support other charities whose work is consistent with its programme for gardens and health. It also supports the gardening community, funding various programmes of training and support. The 2024 donations took the total since foundation to over £74 million.

As a result of the National Garden Scheme's long-term commitment to its nursing beneficiaries, it has become the most significant cumulative charitable supporter of nursing in the country and the single largest funder of most of the individual beneficiary charities (see Section 7 for more detail).

3. Strategy

Historically the National Garden Scheme's strategy has focused on growing its core activity of increasing funds raised by garden openings and the two key strategic priorities have been to increase the number of gardens opening and to reach a wider audience in order to attract more visitors.

More recently, the charity has pioneered promoting the benefits of gardens and gardening for public and individual health and well-being (see Section 10). The Trustees believe that this is an area of growing importance and one to which the charity is uniquely positioned to contribute. This includes the charity's growing commitment to supporting community gardens with an annual programme of grants to projects all over the country (see Section 9).

The effect of the pandemic on garden opening in 2020 and 2021 and the greatly increased

public awareness that resulted from our other fundraising activities led to a re-evaluation of the charity's strategic priorities. Opening gardens to visitors to raise funds remains the core activity, but broadening fundraising activities and appealing to different audiences is being developed. These considerations influenced the Strategic Plan 2021-25 which has four strategic priorities:

- Widen our public reach – as we diversify our portfolio of gardens that open, we will engage with an increasingly diverse audience of people opening their gardens, visitors and other supporters.
- Increase supporter engagement and loyalty – further nurture and develop our relationships with garden owners and the growing audience of visitors and other supporters.
- Transform our digital platforms and infrastructure – our activities are increasingly reliant on our digital platforms which we will continue to develop to meet demand.
- Create financial resilience – in addition to our traditional source of income from garden openings which funds our annual donations, further develop other income streams to strengthen our resilience.

During 2025 the Board of Trustees will develop a new five-year Strategic Plan 2026-2030 which will include the significant landmark of the charity's centenary in 2027.

4. Operational Activities

The National Garden Scheme continues to organise the voluntary opening of gardens throughout the counties of England and Wales and, since 2022, in Northern Ireland and the Channel Islands.

The great majority of the gardens are privately owned and not otherwise accessible to visitors. Each county has a team, led by a County Organiser, who are all volunteers. They are responsible for organising and supporting garden openings within their counties, as well as for ensuring gardens are of the standard which visitors have come to expect over many decades.

The National Garden Scheme has comprehensive public liability insurance for all gardens that open.

The head office at Hatchlands Park in Surrey co-ordinates the charity's activities, produces the annual guidebook (The Garden Visitor's Handbook) and promotes the garden openings through the website, social media channels and the app. Both the Handbook and website provide all relevant details of gardens opening in each county. Promotion of gardens is enhanced by county booklets (containing individual county sections from the Handbook) which are put together by volunteers on the county teams and distributed in their particular area.

The charity's financial operations have changed dramatically in recent years. In 2019 the charity's garden-opening operation was cash only. Funds continue to come from gardens as cash, but also through the alternative channels of cashless payments and online bookings – both of which are now available to virtually all gardens with the charity's online booking system and card readers. In 2024 18% of net garden income was cashless and 8% came from bookings and this continues to grow.

5. Show Garden at the Chelsea Flower Show

In 2024 the National Garden Scheme had a large show garden at Chelsea Flower Show for only the second time in the charity's history, the first having been in 2002 to mark the charity's 75th anniversary. The 2024 garden was designed by Tom Stuart-Smith who has an unrivalled record for show gardens at Chelsea and who has opened his own garden in support of the National Garden Scheme for 30 years. The sourcing of plants and on-site construction was done by Crocus. The garden was made possible by the generous support of Project Giving Back whose sponsorship covered all the costs.

With its exquisite planting beneath a canopy of spreading hazel trees and paths winding between the plants to its much-envied hand-crafted oak shed at the back, the garden was a spectacular



The National Garden Scheme's Show Garden at RHS Chelsea Flower show attracted huge attention from visitors and the media and won a Gold Medal

success. It won a gold medal and received unstinting praise from experts in the media and visitors to the show alike. For many people it was simply a garden with beautiful planting that they could dream about having at home.

For the National Garden Scheme it represented what people might expect if they visited one of the many gardens which open. Throughout the week of the show staff and volunteers were able to engage with visitors to the show and tell them about the charity, the numbers of gardens that open, its long heritage and the extent of its support for nursing and health charities. Regular features on the BBC television coverage further extended coverage to an audience of millions.

The garden provided a direct link between the National Garden Scheme and its beneficiaries because after the show it is destined to become the core of the garden for a new Maggie's centre

at Addenbrooke's Hospital in Cambridge. Because it was not practical to retain perennials until the new garden is begun, we held a highly successful sale of the show garden's perennial plants at Chilworth Manor in Surrey. The £15,000 raised was donated to Maggie's to fund replacement plants for the new garden. Long term support for Maggie's typifies the National Garden Scheme's charitable activities, as well as exemplifying its championing of gardens and health.

As important as the tangible success of the garden during the week of the Chelsea Flower Show was the increase in public awareness of the National Garden Scheme that was achieved and which has the potential for long-term impact. From high-profile visitors, including Her Majesty The Queen, to widespread discussion on social media, the Chelsea garden proved a major success for the National Garden Scheme.

6. Fundraising, Costs and Net Income

Funds are raised from admission charges and the sale of refreshments and plants at garden openings. Gardens open on one or more specific days, and/or by arrangement. Opening by arrangement is when a garden owner specifies that during a certain period they are available to take bookings for a private visit. These are particularly appropriate for groups but are also available for individuals or small numbers of people.

A total of 3,372 gardens (2023: 3,345) opened in the year, including 1,007 (2023: 1,056) which opened as part of a group. The gardens held a total of 5,393 openings (2023: 5,146) and 1,081 (2023: 1,011) gardens opened by arrangement – either in addition to one or more open days or solely by arrangement.

With an increase in gardens and openings from the previous year, and a modest increase in the average admission charged, once again there was strong performance with a total of £4,364,080 being raised at gardens, a 5% increase on 2023 (£4,165,116).

This includes £40,793 (2023: £39,364) distributed by garden owners to a local charity of their choice from their total admissions income. In addition, a further £242,111 (2023: £227,623) was raised on garden open days by the sale of teas and plants organised by other charities which retained the proceeds of those sales. This has resulted in a total of £282,904 being distributed nationwide for the benefit of numerous small local charitable organisations as a result of our garden openings.

Other fundraising events in 2024 included the Annual Lecture, the Great British Garden Party and various smaller special events.

The charity's unrestricted income was further increased from various sources including

sponsorship. We are particularly grateful to our core sponsor Investec Wealth & Investments. Royalties and donations were received from corporate partners, notably Griffin Glasshouses. Revenue also came from sales of the Garden Visitor's Handbook and advertising in the book. County teams raise funds locally from selling advertising in their booklets, giving talks, and from collection tins and other donations. The sale of merchandise, many individual donations and Gift Aid, also make valuable contributions. Income from all other non-garden sources (including fundraising events) totalled £711,487 (2023: £653,199).

We are very grateful to all those who support the charity, enabling us to donate even more of the funds raised at gardens to beneficiaries.

Total unrestricted income for the year was £5,119,358 (2023: £4,842,467).

Total operating costs for the year were £1,545,364 (2023: £1,512,994).

Net income available for distribution that was generated in the year was a record total of £3,598,965 (2023: £3,364,995), an increase of 7%. Non-garden revenues cover a significant proportion of operating costs and consequently increase the proportion of garden revenues donated to beneficiaries. For many years, this ratio has been in excess of 80% and in 2024 it was 81%.

7. Beneficiary Policy and Distributions

In 2025 the Trustees will carry out a triennial review of the Beneficiary Policy, last done in 2022. The policy is available from the Chief Executive.

During 2024 the Trustees agreed payment of the following distributions to the charity's group of long-term nursing and health beneficiaries:

Charity	£
Queen's Nursing Institute	£500,000
Macmillan Cancer Support	£450,000
Marie Curie	£450,000
Hospice UK	£450,000
Carers Trust	£350,000
Parkinson's UK	£350,000
Total	£2,550,000

The Trustees continued their commitment to fund specific projects as part of the charity's wider Gardens and Health agenda and, in 2023, the following Gardens and Health payments were made. In addition to the payments listed below a payment of £8,132 was made to Sue Ryder to complete the donation agreed and paid in 2023:

Charity	£
Maggie's Centres	£122,227
Horatio's Garden	£90,000
ABF The Soldier's Charity	£80,000
John King Brian Tumour Trust	£50,000
Preston Cancer Care	£50,000
The Country Trust	£25,000
Total	£417,227

The Trustees continued the charity's support for those working in gardens and horticulture and the training of gardeners and, in 2023, the following donations were paid to charities in this category:

Charity	£
English Heritage	£125,000
Perennial	£100,000
National Botanic Garden, Wales	£26,000
Bankside Open Spaces Trust	£21,000
Professional Gardener's Trust	£20,000
Garden Museum	£10,000
Total	£302,000

In recent years there has been significant growth in the charity's support for community garden projects. In 2024 89 projects were supported with a total of £232,536 (2023: 86 projects and £259,058).

8. Beneficiary Activities

All beneficiary charities acknowledge the level and commitment of donations from the National Garden Scheme through their active support in a variety of ways. The primary objective is to generate greater public awareness of the charity through the beneficiaries' substantial networks. This brings increased numbers of visitors to our gardens and thereby generates more funds for us to be able to distribute to them.

Every year the beneficiary charities complete a detailed report for the Trustees. These include information on how donations have been used and on how they have supported the National Garden Scheme, including marketing and communications activities. Our Impact Report 2024 gives details of the National Garden Scheme's charitable impact both directly to individual beneficiaries and more generally in its campaigns and communications.

The National Garden Scheme's long-term support for its beneficiaries achieved a significant milestone in 2024 when it celebrated 40 years of continuous support for its largest beneficiary, Macmillan Cancer Support. The charity is Macmillan's longest-standing supporter and during four decades it has donated nearly £20 million. At an event to celebrate the partnership, Macmillan's Chief Executive, Gemma Peters, said:

"The National Garden Scheme are our longest standing partner and have had an incredible impact over the last 40 years. It's thanks to the generosity of the 3,500 garden openers, county organisers, staff, and trustees that Macmillan is able to continue doing whatever it takes for people living with cancer. Our partnership together champions the physical and mental health benefits of gardening, which we know can be valuable and comforting for people living with cancer."



MACMILLAN
CANCER SUPPORT

9. Community Gardens

The charity is committed to supporting community garden projects which provide substantial benefits to local communities all over the country. They engage and support a richly diverse range of people, including many from ethnic minorities and others living with mental or physical challenges and disabilities, or social isolation.

Equally important, many of the community garden projects supported by the National Garden Scheme are in some of the country's most socially and economically disadvantaged areas of the country where their impact is even greater. This is especially evident in inner-city and other urban areas where private gardens are rare and involvement with a community garden offers many people their only local access to green spaces and gardening.

Danny Clarke, the Black Gardener, and National Garden Scheme Ambassador added: "It's great to see this funding going to the heart of so many community projects. These are projects that will help invigorate the people they support and introduce new audiences to the huge benefits that gardens and gardening bring to their health and wellbeing and to the environment around them."

In recent years the programme has expanded dramatically, a direct reflection of the burgeoning enthusiasm for and benefits of community gardens. In this light it was especially rewarding that in 2024 the National Garden Scheme received a commitment from the Julia Rausing Trust to donate a grant of £1.5 million over the next five years to support the Community Garden Grants programme.

10. Gardens and Health

The National Garden Scheme has championed the benefits of access to gardens and green space since the 2016 report that it commissioned from

The King's Fund: Gardens and Health, implications for policy and practice. More recently, Covid 19 greatly heightened the importance of access to gardens and green space for everyone's health and wellbeing and there was a surge in popular appreciation of access to gardens and in gardening and in public realisation of the real benefits that both offer.

In May 2024 the charity organised its annual Gardens and Health Week. As well as various activities by garden owners, the highlight of the week was once again the publication of a new version of the hugely popular e-book, The Little Yellow Book of Gardens and Health. It is packed with stories and case studies from garden owners, garden visitors and people involved with beneficiary charities who have found solace and improved health and wellbeing by immersing themselves in nature.

The annual Gardens and Health programme is an effective way of building partnerships with beneficiary charities. In their 2024 report Macmillan Cancer Support wrote, "The Gardens and Health Campaign remains a particularly useful way to engage our staff and supporters in the wellbeing benefits of gardens and gardening, and really resonates with Macmillan professionals as a holistic support offering that they can promote to their patients, as well as providing a great opportunity to showcase our partnership."

The charity's commitment to Gardens and Health is deep-rooted and varied, from the vision expressed in the current Strategic Plan 2021-25, 'That everyone has access to gardens and values the benefits to their health, wellbeing and enjoyment of life', to activities in gardens, many in partnership with beneficiary charities, and substantial financial commitment in annual donations, as set out in Section 7.

The impact of these donations is exemplified by the charity's support for Horatio's Garden, a charity which builds gardens for spinal injuries units in hospitals around the country. There are 11 such units and in 2018 the National Garden Scheme made a long-term commitment to

funding them all in a continuous programme of support. Each garden receives two consecutive annual donations currently totalling £180,000 per garden equating to 25% of the total costs. The National Garden Scheme is the largest single funder of Horatio's Garden and the 2024 donation was the second instalment for their seventh garden, in Belfast, which was opened in the summer.

11. Sustainability and Biodiversity

The National Garden Scheme is committed to advocating and activating sustainability in all areas of our lives, but particularly in gardening. We urge everyone who opens their garden in support of the National Garden Scheme, or who visits these gardens, to garden sustainably. Sustainable gardening can make a substantial contribution to the wider challenges of climate change and biodiversity.

Our Sustainability Statement highlights our message to garden owners, visitors and other supporters setting out the following priorities:

- Promoting the move to peat-free gardening by 2025
- Avoiding the use of pesticides
- Controlling the use of water
- Avoiding the use of plastic and so minimising non-biodegradable waste
- Encouraging biodiversity

Through our network of thousands of gardens and active supporters we aim to influence as wide an audience as possible, as well as through our partnerships with the Woodland Trust and the Wildlife and Wetlands Trust.

We encourage all gardeners to be conscious of the benefits of biodiversity in their garden and to encourage it wherever possible. We encourage the planting of a diverse range of plants to enrich local habitats, and to thereby support nature conservation.

12. Digital Channels

Digital channels continue to grow in importance for the charity's operations, marketing and communications. In 2024 we commissioned a comprehensive audit of our IT/Digital infrastructure, the findings of which were presented to the Board of Trustees in the summer. As a result an ambitious programme of integration and modernisation has been drawn up which will be carried out through 2025 and into 2026 in time to be fully active before the centenary in 2027.

The primary digital communications channels are the charity's website, weekly e-newsletters, our social media and YouTube channels.

On the website, looking for information about gardens was once again the primary activity. Additionally, our weekly e-newsletters are an increasingly popular source of information. There is widespread engagement with our social media channels, while on YouTube, our library of videos, most of which feature our gardens, but some created to illustrate our beneficiary partnerships, continues to be popular with a strongly international audience.

The weekly e-newsletter sent out via the email marketing system to more than 60,000 recipients who have signed up to receive it, contains details of gardens opening from week to week, special events and other content. Levels of engagement and response remain high.

The key social media channels for the National Garden Scheme are Instagram and Facebook, both of which saw healthy growth through the year of 7% and 6% respectively. Instagram has nearly 130,000 followers and Facebook more than 43,000. Both channels showed growing evidence of their positive impact on garden visitor numbers. Our YouTube channel continues with 3,400 subscribers and received 675,800 views during 2023.

13. Risk Management

Risk management forms an integral part of the charity's decision-making process. Identification and management of risks to the charity's operations and personnel, performance and reputation is essential. These risks, their potential severity and their mitigation, are set out in the Risk Register. This is reviewed and updated by the senior management team and approved by the Board annually and more frequently when circumstances require. This process is designed to regularly assess existing risks, identify new risks and to ensure that the systems and procedures in place to manage the identified risks are fit for purpose. The overriding approach to risk management and assessment is to be prudent and cautious at all times.

The Trustees have identified the major risks to the NGS's operations and financial security as follows:

- Prolonged public health crisis during a garden opening season
- Prolonged adverse weather through a garden opening season
- Loss of IT and communications systems
- Pressures on the management team given the limited number of employees
- Reputational risk

These are prioritised in the Risk Register which is updated and re-evaluated regularly, in the Disaster Recovery programme and in additional HR support. Full details of the Risk Management Policy, Risk Register and Disaster Recovery programme are available from the Chief Executive.

14. Investment, Distribution and Reserves Policy

The National Garden Scheme's operations result in funds accumulating through the year. These surplus funds are deposited with Royal London Asset Management and invested in a range of

highly liquid short-term financial instruments and deposits before being distributed to beneficiaries.

The National Garden Scheme's designated Legacy Fund investments are managed by Investec as a medium risk combination of equities and fixed interest securities.

Underpinning the charity's balance sheet from one year to the next is the reserves policy that unrestricted reserves should not ordinarily fall below 25% of the current gross annual costs. Trustees make a judgement at the time of distributions to beneficiaries, to ensure that the reserves are sufficient to give assurance that the charity will continue to operate in the light of the risks to which it is exposed, but not retain excessive amounts of cash. At the year end the unrestricted reserves stood at £486,368, designated reserves stood at £505,124 and restricted reserves stood at £427,599. Unrestricted reserves represent 31% of current annual operating costs.

15. Legacies and Centenary Fund

In 2024 the National Garden Scheme received legacy gifts totalling £435,198. Almost all of this, £434,002, constituted the largest single legacy in the charity's history and was the gift of Lynda Digweed. Shortly after we were told of the donation, Lynda's brother Martin wrote;

"I believe Lynda made the decision to donate her estate to the National Garden Scheme shortly after our mother's death in 2011. Never having married and living alone, Lynda began to think about her own funeral and making a will – this was many years before the cancer diagnosis. Since she knew I was settled in Germany and financially secure, she decided to donate her assets to charity."

As an enthusiastic gardener, visiting private gardens through the National Garden Scheme was a much-loved pastime. First visits were with our mother, also a gardener, and later, on her

own. I also joined her on visits home, and it was therefore no surprise when Lynda told me last year that she was donating everything to the National Garden Scheme.”

The Trustees are most grateful for Lynda’s generosity, and for the generosity of all individuals who decide to support the charity with gifts in their wills. The opportunity to support the National Garden Scheme with a legacy gift was highlighted in all 2024 publications and on the website.

The National Garden Scheme’s Legacy Fund was formally established at the end of 2015 as a designated fund, separate from unrestricted funds. On application from the Chief Executive and at the discretion of the Trustees funds are available to finance projects to develop and enhance the charity’s operations, thus avoiding drawing on funds raised at garden openings.

In 2022 we launched the Centenary Circle, inviting individuals and grant making trusts to commit to making donations to recognise the charity’s centenary in 2027. These donations continued in 2024. They are placed in a restricted capital fund which is being accumulated to provide the charity with long-term financial resilience. We would like to express our sincere thanks to those who have joined the Centenary Circle.

16. Constitution, Governance, Structure and Management

The National Garden Scheme is a company limited by guarantee. Details of its constitution and governance, as set out in the Articles of Association, are available on request to the Chief Executive. Key governance responsibilities are organised for the Board by the Company Secretary. They are set out in a series of policies, committee terms of reference and other documents. Policies are reviewed by the Board as appropriate.

The Directors of the Company are also charity trustees for the purpose of charity law under the Company's Articles. The governing body is the Board of Trustees. Trustees have the duty to plan and agree policy and to direct the affairs of the charity. They are responsible for good management, setting policy, approving the annual report and accounts, overseeing contact with beneficiary charities and agreeing the basis and amount of donations.

Trustees are appointed for a period of three years which is renewable by mutual agreement for a possible two further periods, meaning that a Trustee can serve a maximum of nine years. Thereafter they must stand down for at least one year before they can be considered for re-election. There is a maximum of 15 Trustees. In addition to the Chair, Deputy Chair and Honorary Treasurer, there are six Regional Chairs. Each of these Chairs has to be an active member of a county volunteer team. The other Board members are Independent Trustees who are selected to bring specific skills and experience to the Board. An induction programme is arranged for new trustees depending on individual needs.

There are two processes for Trustee selection. Regional Chairs are nominated by their fellow county team volunteers in their region; nominations are considered by the board and the appointment of the most suitable candidate is made following an interview with the Chair or Deputy Chair, and the Chief Executive. Candidates to be independent trustees are approached individually by either the Chair or the Chief Executive, on the basis of the particular relevant skills and experience needed by the Board and the charity.

The Board elects a Chair for a term of three years who, as well as chairing the Board, represents the charity and maintains contact with county volunteers and garden owners, beneficiaries and associated organisations. A Deputy Chair is similarly elected and supports the Chair, acting as Chair in their absence. Both

positions are renewable for a further three years with the agreement of the Board.

The Trustees decide on key policy, management and financial matters at Board meetings, five of which are held annually. Activities at head office are managed by the Chief Executive and include strategic planning, financial organisation, support for county teams, book production, marketing and distribution, national publicity, sponsorship, and insurance. The Chief Executive, assisted by senior management and the Executive Committee, reports to the Board and is also responsible for national and regional conferences, and participation in external events.

The Executive Committee (made up of Chairman, Deputy Chairman, Honorary Treasurer, Chief Executive and one Regional Chairman in rotation) oversees the execution of the Board decisions and deals with matters delegated to it by the Board. This committee monitors the business plan and budget and operations.

The Audit Committee, chaired by the Honorary Treasurer, oversees financial reporting on behalf of the Board of Trustees. It is responsible for reviewing financial and associated risk and advising the Board on the appointment of auditors.

The Chief Executive is employed by the Board to implement policy, and to devise and execute the charity's operational strategy. He leads the Head Office staff (currently numbering 13) and together they provide the central operations, finance and marketing functions which assist and support the work of volunteers in County Teams with information, advice, supplies and other support. Most communication with garden owners takes place through the County Organisers and other team members.

- The National Garden Scheme is crucially dependent upon the contribution of volunteers. Everyone who opens their garden does so voluntarily. In addition, the necessary work to support the gardens opening throughout England, Wales, Northern Ireland

and the Channel Islands, is carried out by nearly 600 volunteers organised in county teams. The key activities of the County Teams are:

- Finding new gardens.
- Promoting garden openings.
- Maintaining contact with existing garden owners to assist with retention and continuity of opening from one year to the next.
- Collecting funds raised at gardens and accounting to Head Office.
- Recognition and rewards.
- Managing county booklets, securing booklet advertising.

Each county team is led by a County Organiser who is responsible for the charity's activity in their county. Advice and support are available from the Chief Executive and head office staff, as well as from other county teams.

Each region holds an annual AGM in late February or in March, attended by county volunteers from that region and by the Chairman, Chief Executive and relevant members of staff. There is a biennial conference for volunteers at which they learn from each other and share best practice. These alternate with conferences for the County Organisers. Smaller conferences for specialist groups are also organised by the Head Office from time to time.

The Trustees are enduringly grateful for the continued generosity and hard work of the garden owners, together with the dedication and commitment of county team members who provide invaluable and often specialist support for the organisation.

The charity's most senior honorary position is the Patron and it was a great privilege for the charity that in 2024 His Majesty The King announced that he would continue as Patron having held the position as Prince of Wales from 2002 to 2022. The charity's President is Dame Mary Berry and there is a group of honorary Vice Presidents, all former Chairs or other members of the Board of Trustees and listed below.

The National Garden Scheme is fortunate to have a group of Ambassadors, all of whom are well known figures with varied involvement in the world of gardens and horticulture. In January 2025 Fiona Bruce joined the group. They support the charity in various ways, especially promoting and supporting it on social media and other channels, taking part in various events, and providing quotes and endorsements for use in the charity's various communications. The current Ambassadors are listed on page 21.

17. Susan Copeland MBE

It is with great sadness that we announce the death of Susan Copeland, a much-loved Trustee, Regional Chair and County Organiser of the National Garden Scheme and a hugely influential member of the charity ever since she and her husband Doug first opened their Essex garden in 1996.

National Garden Scheme Chairman, Rupert Tyler says; "We are all devastated by the loss of Susan, a wonderful friend and colleague and an inspiring

figure in the National Garden Scheme. Whether as a member of the Board of Trustees, as our East region's Chair, or as County Organiser of her beloved Essex, her impact and contributions were unrivalled and she will be greatly missed. Our thoughts and love go to her husband Doug, and to their daughters Emma and Sarah and their grandchildren."

Susan was a National Garden Scheme Trustee and East Regional Chair for nine years 2014-23. After joining the Essex team in 2006 in the following year she became County Organiser, a position she retained until August 2024. In January 2023 Susan was diagnosed with lung cancer and underwent treatment at Addenbrooke's Hospital, Cambridge where she also received support from the Maggie's centre. In her final weeks Susan was cared for at home by district nurses and nurses from St Clare Hospice. In 2023 Susan was awarded the MBE in The King's Birthday Honours, for her service to the National Garden Scheme. After her investiture at Buckingham Palace by The King in October 2023 we published an appreciation which you can find on our website.



18. Public Benefit

The Trustees follow the Charity Commission's guidance on public benefit in their direction of the National Garden Scheme. The charity's principal activity, the organisation of garden openings, is expressly designed to be available to all and so by definition brings considerable public benefit. It is the charity's chief source of fundraising for donations to beneficiary charities whose principal objectives are public benefit in the form of nursing, caring or other support for individuals.

As the National Garden Scheme develops its programme of promoting the benefits of gardens for public and individual health and wellbeing, there is increasing long term public benefit. The programme demonstrates a combination of specific health and wellbeing benefits as well as the added potential to reduce existing public health costs.

The expanding portfolio of community gardens funded by the National Garden Scheme will further broaden the public benefit created by the work of charity.

Given the challenging economic and financial conditions which continued through 2024, the Trustees actively prioritised affordability and accessibility which have always been priorities of the National Garden Scheme. In 2024 the average adult admission charged at all gardens was less than £6 and at the great majority of gardens children were admitted free. The ability to offer an enjoyable, informative and often uplifting experience to everyone in return for a modest contribution to charity is the charity's abiding principle and one which the Trustees will continue to champion and emphasise.

19. Statement of Trustees' Responsibilities

Company law requires the Trustees to prepare financial statements for each financial year to give a true and fair view of the state of affairs of the company's activities during the year and of its financial position at the end of the year. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the policies are in accordance with applicable accounting standards; and
- prepare the financial statements on the going concern basis unless it is not appropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The Trustees confirm that there is no information relevant to the audit of which the auditors are unaware and that the Trustees have taken the necessary steps to ensure they are aware of all relevant audit information and made sure the auditors are aware of it.



Reference and Administrative Information

Patron His Majesty The King

President Dame Mary Berry DBE

Vice-Presidents

Elizabeth Anton; Angela Azis; Ann Budden; Daphne Foulsham MBE; Martin McMillan OBE, Heather Skinner, Penny Snell CBE

Ambassadors

Emma Bridgewater CBE, Fiona Bruce, Danny Clarke, Rachel de Thame, Alan Gray, Joe Swift, Jo Whiley

The Board of Trustees

Chairman Rupert Tyler

Deputy Chairman Sue Phipps*

Hon Treasurer Andrew Ratcliffe FCA*

Arit Anderson, Richard Barley MBE, Atty Beor-Roberts, Lucy Hall, Maureen Kesteven*, Professor John Newton OBE, Susan Paynton*, Mark Porter*, Vernon Sanderson*, Debbie Thomson*, Alison Wright*.

*Trustee who is a member of a county team

Chief Executive George Plumptre

Head Office

Hatchlands Park, East Clandon, Guildford, Surrey GU4 7RT

Auditor

Perrys Audit Limited, 4th Floor: 399-401 Strand, London WC2R 0LT

Bankers

Co-operative Bank, 9 Prescot Street, London E1 8AZ

Barclays Bank UK PLC, 147 High Street, Guildford GU1 3AG

Solicitors

Peachey and Co, 95 Aldwych, London WC2B 4JF

Charity Number 1112664 Company Number 5631421 limited by guarantee

Mr R Tyler
Chairman of the Board of Trustees

Date:

Left: Garden designer Sarah Price opens her garden as part of the Chapel Gardens group in Gwent

Independent Auditor's Report to the Trustees of the National Garden Scheme

Opinion

We have audited the financial statements of The National Garden Scheme for the year ended 31 December 2024 which comprise an income and expenditure account, balance sheet and statement of cashflows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Members of the Board of Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Members of the Board Trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the statement of Members of the Board of Trustees responsibilities, the Trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued) to the Trustees of the National Garden Scheme

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates, and considered the risk of acts by the company that were contrary to applicable laws and regulations, including fraud.

We designed audit procedures to respond to the risk, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

We focused on laws and regulations which could give rise to a material misstatement in the financial statements, including, but not limited to, the Companies Act 2006 and UK tax legislation. Our tests included agreeing the financial statement disclosures to underlying supporting documentation and enquiries with management.

We did not identify any key audit matters relating to irregularities, including fraud. As in all our audits, we also addressed the risk of management override of internal controls, including testing journals and evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Perrys Audit Limited

**Chartered Accountants
Statutory Auditor**

4th Floor
399-401 Strand
London
WC2R 0LT

Right: The garden at The Old Rectory in Farnborough, Berkshire has opened for the National Garden Scheme since 1971

Photo © Sussie Bell



Statement of financial activities including income and expenditure account for the year ended 31 December 2024

Current financial year

	Notes	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024
Income from:					
Garden income		4,364,080			4,364,080
Donations and legacies	3 & 10	261,625	435,198	750,937	1,447,760
Other fundraising activities	4	449,862			449,862
Investment income		40,948	4,617	6,717	52,282
Grants return		2,843	7,311		10,154
Total income		<u>5,119,358</u>	<u>447,126</u>	<u>757,654</u>	<u>6,324,138</u>
Expenditure on:					
Charitable activities	5	3,550,688			3,550,688
Raising funds	6 & 10	1,271,237		600,000	1,871,237
Management and administration		274,127	21,383		295,510
Investment management fees			2,320	1,809	4,129
Total expenditure		<u>5,096,052</u>	<u>23,703</u>	<u>601,809</u>	<u>5,721,564</u>
Net gains/(losses) on investments		<u>24,971</u>	<u>17,550</u>	<u>1,947</u>	<u>44,468</u>
Net movement in funds		<u>48,277</u>	<u>440,973</u>	<u>157,792</u>	<u>647,042</u>
Fund balances at 1 January 2024		<u>438,091</u>	<u>64,151</u>	<u>269,807</u>	<u>772,049</u>
Fund balances at 31 December 2024		<u><u>486,368</u></u>	<u><u>505,124</u></u>	<u><u>427,599</u></u>	<u><u>1,419,091</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Statement of financial activities including income and expenditure account (continued) for the year ended 31 December 2024

Prior financial year

		Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	Notes	£	£	£	£
<u>Income from:</u>					
Garden income		4,165,116	-	-	4,165,116
Donations and legacies	3	191,969	36,751	81,506	310,226
Other fundraising activities	4	461,230	-	-	461,230
Investment income		24,152	5,313	3,301	32,766
Total income		<hr/> 4,842,467	<hr/> 42,064	<hr/> 84,807	<hr/> 4,969,338
<u>Expenditure on:</u>					
Charitable activities	5	3,591,324	259,058	-	3,850,382
Raising funds	6	1,139,811	-	-	1,139,811
Management and administration		373,183			373,183
Investment management fees		-	2,128	-	2,128
Total expenditure		<hr/> 5,104,318	<hr/> 261,186	<hr/> 0	<hr/> 5,365,504
Net gains on investments	11	35,522	10,901	0	46,423
Net movement in funds		<hr/> (226,329)	<hr/> (208,221)	<hr/> 84,807	<hr/> (349,743)
Fund balances at 1 January 2023		<hr/> 664,420	<hr/> 272,372	<hr/> 185,000	<hr/> 1,121,792
Fund balances at 31 December 2023		<hr/> 438,091	<hr/> 64,151	<hr/> 269,807	<hr/> 772,049

Balance sheet
As at 31 December 2024

	Notes	2024 £	2023 £
Fixed assets			
Intangible assets	11	-	14,145
Tangible assets	12	5,238	5,087
Investments	13	626,744	233,067
		631,982	252,299
Current assets			
Stocks - finished goods	14	27,114	4,576
Debtors	15	60,135	345,841
Cash at bank and in hand		769,580	470,260
		856,829	820,677
Creditors: amounts falling due within one year	16	(69,720)	(300,927)
Net current assets		787,109	519,750
Total assets less current liabilities		1,419,091	772,049
Income funds			
Restricted funds		427,599	269,807
Designated funds		505,124	64,151
Unrestricted funds		486,368	438,091
		1,419,091	772,049

Balance sheet (continued) As at 31 December 2024

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2024, but an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on

.....
Mr R Tyler

Chairman of the Board of Trustees

Company registration number 05631421

Statement of cash flows
For year ended 31 December 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash (absorbed by)/generated from operations	18	643,249	(368,895)
Investing activities			
Purchase of intangible assets		-	(18,481)
Purchase of tangible fixed assets		(2,534)	(6,255)
Purchase of investments		(722,522)	(67,754)
Proceeds on disposal of investments		328,845	56,854
Investment income received		52,282	32,766
		_____	_____
Net cash used in investing activities		(343,929)	(2,870)
Net cash used in financing activities		-	-
Net (decrease)/increase in cash and cash equivalents		299,320	(371,765)
Cash and cash equivalents at beginning of year		470,260	842,025
		_____	_____
Cash and cash equivalents at end of year		769,580	470,260
		_____	_____

Notes for the financial statements For the year ended 31 December 2024

1 Accounting policies

Charity information

The National Garden Scheme (NGS) is a private company limited by guarantee incorporated in England and Wales. The registered office in East Wing, Hatchlands, Guildford, Surrey, GU4 7RT.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The Charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the Charity.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds are held for specific purposes determined by the trustees.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the Trustees' Report.

1.4 Income

Garden income, comprising admission charges and the sale of refreshments, plants and other items at a garden opening, is recognised as income at the date of the garden opening or when received from the garden owner whichever is later.

Visiting guides revenue, comprising the sale of The Garden Visitor's Handbook and County booklets, is recognised as income at the point of sale. Advertising revenue is recognised as income in the year of the publication in which the relevant advertising appears. Income from other fundraising events is recognised when the event takes place. Sponsorship, donations and legacies are recognised as income when NGS is entitled to the relevant funds. Sale of merchandise is recognised when title to the goods passes.

Notes for the financial statements (continued)

For the year ended 31 December 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Software	3 years straight line
----------	-----------------------

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Equipment	3 years straight line
-----------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises gift items and merchandise to be sold and any overheads incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term liquid investments with original maturities of three months or less.

Notes for the financial statements (continued)

For the year ended 31 December 2024

1 Accounting policies

(Continued)

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the entity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Designated funds	Restricted funds	Total
	2024 £	2024 £	2024 £	2024 £
Legacies	-	435,198	-	435,198
Donations	261,625	-	750,937	1,012,562
	<u>261,625</u>	<u>435,198</u>	<u>750,937</u>	<u>1,447,760</u>
	2023 £	2023 £	2023 £	2023 £
	-	36,751	-	36,751
Legacies	191,969	-	81,506	273,475
Donations	<u>191,969</u>	<u>36,751</u>	<u>81,506</u>	<u>310,226</u>

Notes for the financial statements (continued)
For the year ended 31 December 2024

4 Other fundraising activities

	2024	2023
	£	£
Advertising revenue	204,680	231,661
Other fundraising events	942	83,392
Other income	244,240	146,177
	—————	—————
	449,862	461,230
	—————	—————

5 Charitable activities

	2024	2023
	£	£
Nursing beneficiaries	2,550,000	2,775,000
Support for gardeners	302,000	339,000
Garden and health beneficiaries	425,359	437,960
Community Garden Awards	232,536	259,058
Garden owner donations	40,793	39,364
	—————	—————
	3,550,688	3,850,382
	—————	—————

6 Raising funds - unrestricted funds

	2024	2023
	£	£
Gardening opening	667,103	579,658
Marketing, publicity and fundraising events	604,134	560,153
	—————	—————
	1,271,237	1,139,811
	—————	—————

The expenditure on generating voluntary income was less than £100,000 in both years.

Notes for the financial statements (continued)

For the year ended 31 December 2024

7 Auditor's remuneration

Fees payable to the Charity's auditor and associates:	2024	2023
	£	£
Accounts	-	2,900
Audit	8,900	8,600
Total audit fees	8,900	11,500

8 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	13	13

Staff costs:	2024	2023
	£	£
Salaries	485,656	462,195
Social security and pension costs	99,625	90,074
	585,281	552,269

Key management personnel

Key management personnel are those persons having authority for planning, directing and controlling the activities of the NGS. These comprise members of the Board and the Chief Executive. The total remuneration of the NGS's key management personnel was £116,144 (2023: £112,693) for the year of which £23,584 (2023: £20,132) was employer's pension contributions.

Board members

NGS board members are the Trustees of the NGS for charitable law purposes. Trustees received no remuneration and waived remuneration during the year (2023: £nil). Expenses relating to travel and subsistence of £8,889 (2023: £7,840) were reimbursed to 14 (2023: 14) Trustees.

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2024	2023
	Number	Number
	1	1

Notes for the financial statements (continued)

For the year ended 31 December 2024

9 Taxation

The charity is exempt from tax on income and gains falling within section 5050 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable object.

10 Restricted funds

	2024 Centenary Fund £	2024 Chelsea Garden £	2024 Total £
Donations and legacies	150,937	600,000	750,937
Investment income	6,717		6,717
	<hr/>	<hr/>	<hr/>
	157,654	600,000	757,654
	<hr/>	<hr/>	<hr/>
Raising funds - marketing publicity and fundraising events	1,809	600,000	601,809
	<hr/>	<hr/>	<hr/>
	1,809	600,000	601,809
	<hr/>	<hr/>	<hr/>
Net gains on investment	1,947	-	1,947
	<hr/>	<hr/>	<hr/>
Net movement in funds	157,792	-	157,792
	<hr/>	<hr/>	<hr/>

Donations to the Chelsea Garden restricted fund wholly comprised donations from Project Giving Back. Marketing, publicity and fundraising events for the Chelsea Garden restricted fund wholly comprised the costs of constructing the NGS Garden at the Chelsea Flower Show.

Restricted funds for the year ended 31 December 2023 wholly comprised the Centenary Fund.

Notes for the financial statements (continued)
For the year ended 31 December 2024

11 Intangible fixed assets

	Software £
Cost	
At 1 January 2024	242,069
Additions	
	At 31 December 2024
	242,069
Amortisation and impairment	
At 1 January 2024	227,924
Amortisation charged for the year	14,145
	At 31 December 2024
	242,069
Carrying amount	
At 31 December 2024	-
	At 31 December 2023
	14,145

12 Tangible fixed assets

	Equipment £
Cost	
At 1 January 2024	38,668
Additions	2,534
	At 31 December 2024
	41,202
Depreciation and impairment	
At 1 January 2024	33,581
Depreciation charged in the year	2,383
	At 31 December 2024
	35,964
Carrying amount	
At 31 December 2024	5,238
	At 31 December 2023
	5,087

Notes for the financial statements (continued)
For the year ended 31 December 2024

13 Fixed asset investments

	2024	2023
	£	£
Cost or valuation		
At 1 January 2024	233,067	222,166
Additions	722,522	67,754
Disposals	(328,845)	(56,853)
At 31 December 2024	626,744	233,067

	2024	2023
	£	£
Investments at fair value comprise:		
Fixed interest	116,572	26,242
UK equities	29,936	34,026
Overseas equities	108,061	129,245
Alternative assets	356,763	29,694
Property	15,412	13,860
	626,744	233,067

14 Stocks

	2024	2023
	£	£
Finished goods		
	27,114	4,576
	=====	=====

15 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Trade debtors	13,816	256,473
Other debtors	1	1
Prepayments and accrued income	46,318	89,367
	=====	=====
	60,135	345,841
	=====	=====

Notes for the financial statements (continued)
For the year ended 31 December 2024

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	-	26,272
Trade creditors	9,773	33,507
Accruals and deferred income	59,947	241,148
	<hr/>	<hr/>
	69,720	300,927
	<hr/>	<hr/>

17 Lease obligations

At 31 December 2023/4 the Charitable Company had an annual commitment under a non-cancellable operating lease (property rental) as set out below:

	2024	2023
	£	£
Within a year	20,580	20,580
Within 2-5 years	61,740	82,320
	<hr/>	<hr/>
	82,320	102,900
	<hr/>	<hr/>

18 Cash generated from operations

	2024	2023
	£	£
(Deficit) / surplus for the year	647,042	(349,743)
Adjustments for:		
Investment income recognised in statement of financial activities	(52,282)	(32,766)
Depreciation and impairment of tangible fixed assets	16,528	47,184
Movements in working capital:		
Decrease / (increase) in stocks	(22,538)	720
Decrease in debtors	285,706	(280,394)
Increase in creditors	(231,207)	246,104
Cash (absorbed by) / generated from operations	<hr/>	<hr/>
	643,249	(368,895)
	<hr/>	<hr/>



The National Garden Scheme
East Wing Hatchlands Park
East Clandon
Guildford, Surrey GU4 7RT

Back cover image: At work at the Paddock Allotments and Leisure Gardens, Raynes Park, London

Email: hello@ngs.org.uk
Telephone: 01483 211535
Registered charity number: 1112664